



NEVADA DEPARTMENT OF TAXATION

Division of Local Government Services

COUNTY BOARDS OF
EQUALIZATION
HEARING GUIDELINES
2014-2015

County Boards of Equalization

Hearing Guidelines

2014-2015

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HEARING GUIDELINES

2014-15

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Session Timeline

2014 CALENDAR YEAR													
2013-14 FISCAL YEAR						2014-15 FISCAL YR							
Jan		Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
Assessor	NRS 361.310(1): 14-15 Secured Roll is Published NRS 361.310(2): Changes may be made to 14-15 Secured Roll		NRS 361.390 (1): 2014-15 Tax roll filed with SBE on or before March 10, 2014.	NRS 361.260(1): 2013-14 Unsecured Roll closes April 30.	NRS 361.260(1): 2014-15 Unsecured Roll opens May 1.	2013-14 Fiscal year ends June 30. Secured roll change log closes.	NRS 361.260(1): 2014-15 Fiscal Year begins. Tax Lien date for 2014-15 Tax Roll July 1, 2013.					NRS 361.310(2): 2015-16 Secured Roll closes on day assessment list delivered for publication; reopens next day.	
	NRS 361.310(2): 2014-15 Secured Roll reopens next day; changes made before July 1 post to change log.	NRS 361.260 (1) Assessors begin 2015-16 appraisals; Improvement costs from Marshall & Swift January 2014.			NRS 361.261(3): NTC adopts 2015-16 improvement factors with costs from Marshall & Swift January 2014.	NAC 361.118(1)(f)(2) Cut-off date for 2015-16 land sales June 30,2014.	NRS 361.265(2): Assessor mails 2014-15 Personal Property Declarations by July 15, tax payers must return by July 31.	NRS 361.260(5): NTC adopts land factors proposed by assessors for 2015-16fiscal year.		NRS 361.310(4): Assessor submits 2014-15 Secured Roll change log to NTC on or before Oct 31.		NRS 361.300(6)(a): On or before Dec 18, Assessor publishes list of all taxpayers on 2015-16 Secured Roll.	
State Board of Equalization	NAC 361.7012: *Direct appeals to SBE of NTC certified values for 2014-2015 must be filed by January 15, 2014.		NRS 361.380(3): SBE session begins on March 24, 2014. *Appeals from CBE must be filed by March 10, 2014.	NRS 361.380(1): If a proposed equalization affects local governmental entities in more than one county and the equalization, in the opinion of the SBE, is likely to have a substantial effect on tax revenues, the SBE shall notify each affected local governmental entity of the proposed equalization on or before April 30,	NRS 361.360(3): *Appeals of property placed on unsecured tax roll after December 15 but before April 30th may be filed with SBE on or before May 15, 2014. *NPM appeals generally must be filed by May 20, 2014.					NRS 361.380 (1): State Board session ends October 31, 2014.			
	NRS 361.340 (11): *All county appeals must be filed no later than January 15, 2014. NRS 361.355(2): Appeals of values placed on 2013-14 Unsecured Rolls between 5-1-13 and 12-15-13 may go to CBE.	NRS 361.340(11): CBE ends on February 28, 2014 for appeals of values on the 2014-15 Secured and 2013-14 Unsecured Rolls.	NRS 361.340 (11): CBE may reconvene for matters remanded by the SBE.										
County Board of Equalization													

* If due date for appeals falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

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Establishing the Record During the Hearing

Establishing the Record For Findings of Fact, Conclusions of Law

Quick Reference Guide

Identification of Parties

1. Who is appearing on behalf of the Petitioner?
2. Who is appearing on behalf of the Respondent?
3. If no one is appearing, what is in the written record to show the proceeding can go forward?

These types of questions are addressed to the parties and/or to your DA or staff.

Authority of Board

1. Does the Board have jurisdiction to hear the case?
 - a. Mandated by which NRS? (What is this case about and how is the Board entitled to decide it?)
 - b. Was the appeal filed timely?
2. Why does the County Board have authority to determine taxable values?

These types of questions are addressed to the parties and/or to your DA or County Clerk.

Due Process: Notification

1. Were the parties given adequate, proper, and legal notice of the time and place of the hearing?
2. Was the matter properly noticed pursuant to the NRS 241.020 and the regulations of the Board?

These types of questions are addressed to your DA or County Clerk.

Scope of Review

Ask your DA for the appropriate standard for review. Here are a few examples:

1. Was there relevant evidence that supports a conclusion? What was that evidence? (If the value is "reasonable," state why it is reasonable.)
2. Was the record as a whole considered? ("I have considered the record as a whole and find...")
3. Was the evidence credible? ("I find this evidence to be credible because...")
4. Was the evidence substantial? ("Although the respondent has provided some information, I find that petitioner's evidence is persuasive and shows...")
5. Who is required to establish value? (Important when the Department/Commission is involved). What are the steps necessary to certify value?

Valuation

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

Sample questions for the Assessor; these may already be in the record submitted by the Assessor. If not, ask.

1. Describe the parcel. Include the parcel size, shape, zoning, location, land use, brief description of the improvements, and total taxable and assessed value.
2. Name the tax roll and the year under discussion (i.e., 2012-13 Secured Tax Roll; the prior year "reopened or supplemental" roll or the prior year 2011-12 Unsecured Tax Roll).
3. Was this parcel reappraised this year? If not, what land and improvement factors were applied?
4. Were the land and improvement factors approved by the Tax Commission?
5. How was the base-lot value or comparative unit value determined for the area in which the subject parcel lies? Provide the initial sales data that was used.
6. What are the principle characteristics of the neighborhood?
7. What adjustments, if any, were made to the base-lot value or comparative unit value to account for differences in the subject property from the base lot or comparative unit?
8. How was the amount of the adjustment determined?
9. NRS 361.260(7) states that an assessor cannot use sales to develop the initial land value after July 1 (of the previous year). Did the assessor comply with this requirement?
10. Were there any sales between July 1 of the prior year and January 1 of this year which show trends supporting the initial land value determined for subject parcel?
11. Was Marshall-Swift used to determine the improvement values?
12. What multipliers and modifiers (i.e., regional cost multiplier, climate, seismic, resort, hillside modifiers) in Marshall-Swift were used in valuing this property?
13. What is the quality class assigned to the building?
14. What is the occupancy code assigned to the building?
15. Did you consider the information supplied by the taxpayer?

Sample questions for the Taxpayer

1. Are you appealing the land value, the improvement value, or both?
2. What sales do you have that would show the taxable value of the land exceeds full cash value?
3. What evidence do you have that the Marshall-Swift Costing manual was inappropriately used?
4. Why do you disagree with the value established by the Assessor?
5. The comparable sales used by the Assessor have certain characteristics. Explain in detail why these sales are not comparable, and why the sales you have are more comparable.

Other Examples of Typical Questions

These examples are NOT COMPREHENSIVE, but are illustrative only. Questions depend on the type and amount of evidence provided by the parties.

1. Exemptions / Deductions / Deferments

Has the Petitioner clearly demonstrated a right to an exemption or deduction?

For instance: Agricultural Use

"The statutes and NACs require that the real property be used as a business venture for profit, and must produce a gross income of \$5,000 in the last year. On page 10 of the record, there is Exhibit 2 which is Schedule F for the IRS. The schedule shows \$5,000 was reported last year. I find this evidence to be credible and sufficient to show agricultural use."

2. How was taxable value established?

What steps did the Department or county assessor go through to arrive at taxable value?

"NRS 361.227 requires that depreciation be subtracted from replacement cost new at the rate of 1.5% per year. Please show me where replacement cost was calculated and how depreciation was applied."

3. How was fair market value established?

"The property is an income-producing property. NRS provides for an income approach to be used to estimate fair market value. Please show me how the income stream and cap rate were developed."

Dos and Don'ts in Making a Decision

1. Avoid statements that begin "It seems..." or "It appears..."

2. State the fact and the evidence which supports the fact.

"Taxable value was incorrectly calculated because the Assessor used the wrong square footage. Although the cost per square foot is correct as shown on page 10, the cost was applied to an incorrect amount. The house is actually 1,200 square feet according to the record at page 23, but the Assessor used 1,500 square feet."

3. If possible, make reference to the statute or court decision, or ask your DA or staff to include the reference in the written decision.

Hearing Procedures County Boards of Equalization

1. Identify date, docket number, and title of appeal or case.
2. Summarize appeal and nature of case.
3. Identify Board members, staff; request appearances of parties.
 - Ask attorney or person represented to identify themselves.
 - Name
 - Business address (or ask if address is on attendee sheet)
 - Party he or she represents
4. Specify transcription procedures.
5. Motions or preliminary matters for consideration
6. Confidentiality issues – exhibits or testimony
7. Opening statements at discretion of Board – petitioner followed by respondent
8. Request all witnesses who will testify to stand and raise their right hand; the oath is administered by Board attorney:

“Do each of you swear or affirm the testimony you will give in this matter will be the truth, the whole truth and nothing but the truth under penalty of perjury?”

Note for the record that all witnesses have answered in the affirmative, and remind counsel that it is their obligation to ensure each witness has been properly sworn, and reminded of their oath prior to testifying.

9. Petitioner or his counsel may proceed with their evidence and testimony.
10. Respondent or his counsel may proceed with their evidence and testimony.
11. Petitioner or his counsel present rebuttal evidence.
12. Within reason, and at the discretion of the Board, the Respondent presents surr-rebuttal evidence.
13. Confirm exhibits presented and admitted/denied.
14. Close evidentiary presentation.
15. Petitioner closing argument
16. Respondent closing argument
17. At Board's discretion, allow parties to submit briefs and proposed findings of fact and conclusions of law.
18. At its discretion, the Board may:
 - a. entertain motions to resolve the case, or
 - b. take case under advisement
19. Adjourn

Open Meeting Law Guidelines

Open Meeting Law

The County Clerk has the very important duty of notifying the parties and the public about when and where meetings of the County Board of Equalization will be held. There are two specific regulations with regard to the duty to notice parties and the public, listed below. For a complete discussion on the Open Meeting Law of Nevada, please refer to NRS Chapter 241, Meetings of State and Local Agencies. You may also access the Attorney General's Open Meeting Law Manual at:

<http://ag.state.nv.us/publications/manuals/omlmanual.pdf>

This section contains examples of hearing notices and agendas for posting.

Duty to Notice Parties

NAC 361.626 Duties of county clerk. (NRS 361.335, 361.340)

1. Each county clerk shall:

(a) In addition to giving notice as required by chapters 241 and 361 of NRS, post a notice for each meeting of the county board of equalization at the meeting room and the clerk's office.

(b) Publish a notice in a newspaper of general circulation in the county at least 5 days before the first meeting by using a display advertisement which is no smaller than 2 by 4 inches and includes the deadline for filing petitions.

2. The county clerk or his representative shall attend all meetings of each panel of the county board of equalization.

[St. Bd. of Equalization, Reg. No. 2 part § 1, eff. 12-29-75; A 1-1-77; renumbered as Reg. No. 1 part § 1, 10-14-77; Reg. No. 2 part § 2, eff. 12-29-75; A and renumbered as Reg. No. 1 part § 2, 10-14-77; + Reg. No. 3 §§ 1 & 2, eff. 12-29-75; A 1-1-77; A and renumbered as Reg. No. 2 §§ 1 & 2, 10-14-77]—(NAC A 1-6-84)

- **See example of Posted Agenda.**

NAC 361.634 Notices. (NRS 361.340, 361.345) The county clerk shall maintain adequate proof of mailing or personal delivery of all letters or notices scheduling appearances before the county board of equalization. The proof may be a certificate of mailing or other reliable evidence. The letter or notice must advise the petitioner he is to pay for a court reporter and transcript if a transcript is desired and that one copy of the transcript must be provided to the county and one provided to the State Board of Equalization. A courtesy copy of such letters or notices must be delivered to the county assessor.

[St. Bd. of Equalization, Reg. No. 3 part §§ 3 & 4, eff. 12-29-75; A and renumbered as Reg. No. 3 § 3, 1-1-77; renumbered as Reg. No. 2 § 3, 10-14-77]

- **See examples of Hearing Notices from which you may wish to take excerpts.**

A compliance checklist for the Open Meeting Law, developed by the Attorney General's Office, is also included in this section.

This Compliance Checklist is from the Nevada Attorney General's Nevada Open Meeting Law Manual, 11th Edition, June 2012.

Part 1 COMPLIANCE CHECKLIST

**This is a checklist to reference when applying the Open Meeting Law.
References in brackets are to the NRS and sections of this manual.**

Does the Open Meeting Law apply?

- _____ Is the entity a public body? [NRS 241.015(3), §§ 3.01-3.10]
- _____ Is the activity exempt from the Open Meeting Law? [§§ 4.01-4.07]
- _____ Is a meeting going to occur? [NRS 241.015(2), §§ 5.01-5.13]
- _____ Will a quorum of the members of the public body be present? [§ 5.01]
- _____ Will a quorum deliberate toward a decision or take action on any matter over which the public body has supervision, control, jurisdiction, or advisory power? [§ 5.01]

Agenda (See Sample Form 1)

- _____ Has a clear and complete agenda of all topics to be considered been prepared? [NRS 241.020(2)(c) §§ 6.02, 7.02]
- _____ Does the agenda list *all* topics scheduled to be considered during the meeting? [§§ 6.02, 7.02]
- _____ Have all the topics been clearly described in the agenda in order to give the public adequate notice? [§§ 6.02, 7.02]
- _____ Does the agenda include designated periods for public comment? Does the agenda state that action may not be taken on the matters considered during this period until specifically included on an agenda as an action item? [§§ 6.02, 7.04, 8.04]
- _____ Does the notice inform the public that (1) items may be taken out of the order listed on the agenda, and (2) agenda items may be combined for consideration, and (3) items may be delayed or removed at any time? [§ 6.02]
- _____ Does the agenda describe the items on which action may be taken and clearly denote that these items are for possible action? [§§ 6.02, 7.01, 7.02]
- _____ Has each closed session been denoted including the name of the person being considered in the closed session, and if action is to be taken in an open session after the closed session, was it indicated on the agenda? [§§ 7.02, 9.06, NRS 241.020(4)]

Notice, posting and mailing (*See Sample Form 1*)

_____ Has written notice of the meeting been prepared? [NRS 241.020(2), § 6.01]

_____ Does the notice include:

_____ The time, place, and location of the meeting? [§ 6.02]

_____ An agenda as prepared in accordance with the above standards?

_____ A list of places where the notice was posted? [§ 6.03]

_____ A statement regarding assistance and accommodations for physically handicapped people? [§ 6.02]

_____ Was the written notice [NRS 241.020(3)(a), § 6.03]

_____ Posted at the principal office of the public body (or if there is no principal office, at the building in which the meeting is to be held)? [§ 6.03]

_____ Posted at not less than three other separate, prominent places within the jurisdiction of the public body? [§ 6.03]

_____ Posted no later than 9 a.m. of the third working day before the meeting? (Do not count day of meeting) [§§ 6.03, 6.05]

_____ Was the written notice mailed at no charge to those who requested a copy? [§§ 6.04, 6.07]

_____ Was it mailed in the same manner in which the notice is required to be mailed to a member of the body? [§ 6.04]

_____ Was it delivered to the postal service used by the body no later than 9 a.m. of the third working day before the meeting? [§ 6.04]

_____ Have persons who requested notices of the meeting been informed with the first notice sent to them that their request lapses after six months? [NRS 241.020(3)(b), § 6.04]

_____ If a person's character, alleged misconduct, professional competence, or physical or mental health is going to be considered at the meeting, has that person been given written notice of the time and place of the meeting? [NRS 241.033(1), § 6.09]

_____ Does the notice contain a list of the general topics concerning the person, inform the person that he/she may attend the closed session, bring a representative, present evidence, provide testimony, and present witnesses? [NRS §241.033(4)]

- _____ Does the notice inform the person that the public body may take administrative action against the person? If so, then the requirements of NRS 241.034 have been met. [NRS §241.033(2)(b)]
- _____ Was the notice personally delivered to the person at least *five working days* before the meeting *or* sent by certified mail to the last known address of that person at least *21 working days* before the meeting? (Nevada Athletic Commission is exempt from these timing requirements.) [NRS 241.033(1)-(2)]
- _____ Did the public body receive proof of service of the notice before holding the meeting? (Nevada Athletic Commission not exempt from this requirement.) [NRS 241.033(1) (a) and (b)]

Agenda support material made available to public

- _____ Upon request, have at least one copy of an agenda, a proposed ordinance or regulation that will be discussed at the meeting, and any other supporting material (except confidential material as detailed in the statute) been provided at no charge to each person who so requests? [NRS 241.020(5)and (6) §§ 6.06, 6.07]

Emergency Meeting

- _____ Is this an emergency meeting? [NRS 241.020(2) and (8), § 6.08]
- _____ Were the circumstances giving rise to the meeting unforeseen?
- _____ Is immediate action required?
- _____ Has the entity documented the emergency?
- _____ Has an agenda been prepared limiting the meeting to the emergency item?
- _____ Has an attempt been made to give public notice?
- _____ While the notice and agenda requirements may be relaxed in an emergency, are other provisions of the Open Meeting Law complied with (e.g., meeting open and public, minutes kept, etc.)?

Closed Session (See Sample Form 3)

- _____ Is a closed session specifically authorized by statute? [NRS 241.020(1), §§ 9.01-9.07]
- _____ Have all the requirements of that statute been met?

If a closed session is being conducted to consider character, misconduct, competence, or physical or mental health of a person under NRS 241.033:

_____ Is the subject person an elected member of a public body? If so, a closed session is not authorized. [NRS 241.031, § 9.04]

_____ Is the closed session to consider the character, alleged misconduct or professional competence of an appointed public officer or a chief executive of a public body (i.e. president of a university or community college within the UCCSN system, county school superintendent, or city or county manager)? If so, a closed meeting is prohibited. [NRS §241.031(1)(b)]

_____ Is the closed session to discuss the appointment of any person to public office or as a member of a public body? If so, a closed session is not authorized. [NRS 241.030(5)(e), § 9.03]

_____ Has the subject been notified as provided above? Has proof of service been returned to the public body? NRS 241.033(1), [§ 6.09]

_____ If a recording was made of the open session, was a recording also made of the closed session? [NRS 241.035(5), § 9.06]

_____ Was the subject person given a copy of the recording of the closed session if requested? [NRS 241.035(5), NRS 241.033(6), § 9.06]

_____ Have minutes been kept of the closed session? [NRS 241.035(5) § 10.02]

_____ Have minutes and recordings of the closed session been retained and disposed of in accordance with NRS 241.035(2)? [§ 10.03].

_____ Was a motion made to go into closed session which specifies the nature of the business to be considered and the statutory authority pursuant to which the public body is authorized to close the meeting? [NRS 241.030(3), § 9.06]

_____ Was the discussion limited to specific matters specified in the motion? [§9.06]

_____ Did the public body go back into open session to take action on the subject discussed? (this must be done unless otherwise provided in a specific statute) [§ 9.06]

_____ Has the subject requested the meeting be open? If so, the public body must open the meeting unless another person appearing before the public body requests that the meeting remains closed. [NRS §241.030(2)(a) and (b)].

Meeting open to public; accommodations

- _____ Have all persons been permitted to attend? [NRS 241.020, § 8.01]
- _____ Was exclusion of witnesses at hearings during the testimony of other witnesses handled properly? [NRS 241.033(5) § 8.06]
- _____ Was exclusion of persons who willfully disrupt a meeting to the extent that its orderly conduct is made impractical handled properly? [NRS 241.030(5)(b), § 8.06]
- _____ Have members of the public been given an opportunity to speak during the public comment period? [NRS 241.020(2)(c)(3), § 8.04]
- _____ Are facilities adequate and open? [§ 8.02]
- _____ Have reasonable efforts been made to assist and accommodate physically handicapped persons desiring to attend? [NRS 241.020(1), § 8.03]
- _____ If the meeting is by telephone or video conference, can the public hear each member of the body? [§ 5.05]
- _____ Have members of the general public been allowed to record public meetings on audiotape or other means of sound reproduction as long as it in no way interferes with the conduct of the meeting? [NRS 241.035(3), § 8.08]

Stick to agenda; emergency agenda items

- _____ Have actual discussions and actions at the meeting been limited to only those items on the agenda? [§ 7.03]
- _____ If an item has been added to the agenda as an emergency item: [NRS 241.020(2) and (8), § 6.08]
 - _____ Was it due to an unforeseen circumstance?
 - _____ Was immediate action required?
 - _____ Has the emergency been documented in the minutes?
 - _____ Did the body refrain from taking action on discussion items or public comment items? [NRS 241.020(2)(c)(3), § 7.04]

Recordings

- _____ The public body shall record its public meeting: [NRS 241.035(4), § 10.04]
 - _____ Have recordings been made of the closed session as well as open sessions? [NRS 241.035(4), § 9.06]

- _____ Recordings of public meetings must be made available to the public within 30 workings days? [NRS 241.035(2)]
- _____ Recordings must be retained for at least one year after the adjournment of the meeting? [NRS 241.035(4)(a)]
- _____ Recordings of public meetings must be treated as public records in accordance with public records statutes. [NRS 241.035(4)(b)]
- _____ Have recordings of closed sessions been made available to the subjects of those sessions, if requested? [NRS 241.033(6)]

Minutes (*See Sample Form 2*)

- _____ Have minutes or an audio recording been made available for both open and closed sessions? [NRS 241.035(2) and (4), § 10.02]
- _____ Do they include at a minimum the material required by NRS 241.035(1)? [§ 10.02]
- _____ Are minutes of open sessions kept as public records under the public record statutes and NRS 241.035(2)?
- _____ Have minutes of open sessions been made available for inspection by the public within 30 working days after the adjournment of the meeting, retained for at least five years, and otherwise treated as provided in NRS 241.035(2)?
- _____ Have minutes of closed sessions been made available to the subjects of those sessions if requested? [NRS 241.033(6)]

Noncompliance

- _____ Have any areas of noncompliance been corrected? [§§ 11.01, 11.02, 11.03, 11.04]
- _____ If litigation is brought to void an action or seek injunctive or declaratory relief, was it brought within the time periods in NRS 241.037(3)? [§ 11.07]

Preparing the Record

Preparing the Record

Preparing and maintaining the record of the appeal is an extremely important function of the County Board. The County Assessor must submit a summary of appraisal data, which includes the method used to value property, comparable sales information, and maps. *See NAC 361.628 below.* The County Clerk prepares and maintains the record. *See NAC 361.638 below.* When a decision of the County Board is appealed to the State Board of Equalization, the record of the appeal must be sent to the State Board. *See NAC 361.645 below.*

NAC 361.628 Summary of appraisal data. ([NRS 361.340](#)) Each county assessor shall prepare and submit to the county board of equalization a summary of appraisal data for each property which is the subject of a complaint alleging that taxable value is in excess of full cash value. The summary must:

1. Include the method used to value the property and the sales price of comparable property which supports the valuation; and
2. Be accompanied by a map of the area showing the location of the property and all comparable property.

[St. Bd. of Equalization, Reg. No. 2 § 7, eff. 12-2-75; A and renumbered as Reg. No. 2 § 8, 1-1-77; renumbered as Reg. No. 1 § 8, 10-14-77]—(NAC A 1-6-84)

NAC 361.638 Exhibits; minutes; petition forms. ([NRS 361.340](#), [361.365](#)) Each county clerk shall:

1. Mark, record and file all exhibits submitted to the county board of equalization. A list of exhibits must be included on each petition at the place designated therefor.
2. Prepare complete minutes of each hearing, including any action taken by the board and the specific reasons for that action.
3. Complete each petition form to reflect the action taken by the board and the specific reasons for that action.
4. Submit petitions, exhibits, minutes, certificates of mailing and other material deemed pertinent by the county board of equalization to the Secretary of the State Board of Equalization no later than the fourth Monday in February.

[St. Bd. of Equalization, Reg. No. 3 §§ 5-7 & 9, eff. 12-29-75; A and renumbered as Reg. No. 3 §§ 4-6 & 8, 1-1-77; renumbered as Reg. No. 2 §§ 4-6 & 8, 10-14-77]—(NAC A 1-6-84)

NAC 361.645 Appeal of decision to State Board of Equalization: Record of proceedings before county board. ([NRS 361.340](#))

1. Within 15 calendar days after a county clerk receives notice from the State Board of Equalization that an appeal of a decision of the county board of equalization has been docketed for a hearing at the State Board, the county clerk shall:

(a) Prepare a record of the proceedings before the county board in the decision on appeal, including a general index in a format prescribed by the State Board of Equalization. The index must clearly identify each exhibit, paper, report or other documentary, audio or video evidence included in the record.

(b) Certify the record as complete except as shortened pursuant to subsection 3.

(c) Transmit the certified record to the State Board of Equalization.

(d) Serve a copy of the general index on each party to the appeal.

2. If a petitioner has delivered a certified transcript of the hearing before the county board to the county clerk pursuant to [NRS 361.365](#), the clerk shall include a copy of the transcript in the record. The transcript delivered to the clerk must be prepared by a certified court reporter.

3. Except as otherwise provided in this subsection, the record submitted to the State Board of Equalization must be complete. The record may be shortened:

(a) By written stipulation of all parties to the appeal; and

(b) By the omission of duplicate copies of any exhibit, paper, report or other documentary evidence submitted at the hearing before the county board. The clerk shall include original documents rather than copies of all documentary evidence, if possible.

(Added to NAC by St. Bd. of Equalization by R029-05, eff. 6-28-2006)

Checklist of Exhibits from the County Assessor

See NAC 361.628

All Materials Must be Submitted on 8-1/2" x 11" Size Pages

Maps

- Neighborhood or legal subdivision map showing parcel and surrounding area
- Comparable sales location map; mark the location of each sale relative to the location of the subject property
- Aerial maps for subject parcel and comparable sales
- Area map to which the base-lot or comparative unit method value was applied, if applicable

Property Record Card, including:

- Parcel characteristic information, including land use code, size, shape, and zoning
- Cost of each component

Land Valuation Data

- List of sales by APN used to develop the initial base-lot or comparative unit method valuation for the neighborhood or area; show analysis used to develop the base-lot or comparative unit, including mean, median, COD data if available.
- Paired sales or other analysis used to develop rates of adjustment

Description of Method Used to Derive Value

- For instance, describe how the comparable sales method, allocation, abstraction, ground rent, or other allowed method was applied.

Other, As Appropriate, for instance:

- Comparable sales data and analysis
- Income approach data and analysis
- Obsolescence data and analysis

Recording and Marking Exhibits

Procedural Steps:

1. Prepare the record and transmit electronically by ftp site, email or on cd to state board.
2. Prepare a signed County Clerk's Certification Page followed by a General Index.
3. ALL documents must not exceed 8 ½" x 11" per NAC 361.721. Rotate pages to their best viewing position.
4. Ensure the exhibits are in the order listed on the General Index. State board preference is:
 - a. Certification page
 - b. General Index
 - c. Petition
 - d. Affidavit of mailing (Hearing Notice)
 - e. Notice of Hearing
 - f. Affidavit of mailing (Notice of Decision).
 - g. Notice of Decision listing all parcels, tax year, and roll to which it applies.
 - h. Exhibit Listing (Petitioners, Assessors)
 - i. Enter a brief description of each exhibit and offering party on the General Index.
 - ii. Correctly label with appropriate number of pages.
 - iii. Ensure photos are in the best possible
 - iv. Mark exhibits consecutively, using numbers for one party and letters for the other. Typically, assessor exhibits are marked with letters (i.e., A, B) and taxpayer exhibits are marked with roman numerals (i.e., I, II).
 - v. The state board and deputy attorney general use the lower left and right hand corners of pages for numbering; please avoid using those areas if possible.
 - vi. Do not send duplicate copies of the same evidence (e.g., pages repeated in both what the taxpayer and the assessor submitted).
 - i. Agenda
 - j. Recording
 - k. Minutes

Minutes

Include the following in the minutes:

- Case / Petition Number
- Parcel Number
- Board members present
- Parties present
- Brief summary of the issues of the appeal
- Documents submitted for the record, especially new evidence.
- **Summaries of the testimony of the participants**
- **Questions by the Board members and responses to the Board**
- **Evidence or reasoning used to support decision by the Board**
- Reflect roll and tax year decision applies to. If minutes state, "upheld assessor" that generally means no changes were made. If values were changed based upon assessor's recommendation then use the terminology, "accepted assessor's recommendation of..." Include dollar amounts.
- Final action of the Board
- Voting record of the Board members



OFFICE OF THE COUNTY CLERK

AMY HARVEY, COUNTY CLERK

WASHOE COUNTY BOARD OF EQUALIZATION – 2013 COUNTY CLERK'S CERTIFICATION AND GENERAL INDEX

SBOE: Case No: 13-261

April 12, 2013

CBOE: Roll No.: 2204638

Hearing No.: 13-0104PP08

Date Heard by CBOE: February 21, 2013
Petitioner(s): DILLARD'S
Respondent: Washoe County Assessor

I, Amy Harvey, Washoe County Clerk and Clerk of the Washoe County Board of Equalization, do hereby certify that the documents set forth on the attached General Index are the complete record of the final administrative decision in the above-entitled matter and that the said documents and the original of this Certification were forwarded to the State Board of Equalization pursuant to NAC 361.645 via electronic mail on or before the date referenced above.

The undersigned further certifies that a copy of this Certification, together with the attached General Index, was transferred to the Washoe County Assessor on the date referenced above.

Finally, the undersigned certifies that a copy of this Certification, together with the attached General Index, was deposited in the U.S. mail, with first class postage fully prepaid, on the date set forth above, addressed to:

DILLARD'S
C/O MATT BANKS, PROPERTY TAX DEPT.
1600 CANTRELL ROAD
LITTLE ROCK, AR 72201

AMY HARVEY, Washoe County Clerk and
Clerk of the Washoe County Board of Equalization

AH/jd

cc: Assessor's Office



OFFICE OF THE COUNTY CLERK

AMY HARVEY, COUNTY CLERK

**WASHOE COUNTY BOARD OF EQUALIZATION
GENERAL INDEX**

SBOE: Case No: 13-261

CBOE: Roll No.: 2204638

Hearing No.: 13-0104PP08

Date Heard by CBOE: February 21, 2013
Petitioner(s): DILLARD'S
Respondent: Washoe County Assessor

1. Petition for Review of Assessed Valuation
2. Affidavit of Mailing (Notice of Hearing)
3. Notice of Hearing
4. Affidavit of Mailing (Notice of Decision)
5. Notice of Decision
6. **Petitioner's Exhibits:**
 - Exhibit A: Owner's opinion of value and letter, 3 pages.
 - Exhibit B: Appraisal and supporting documents, 1,223 pages.
7. **Assessor's Exhibits:**
 - Exhibit I: Assessor's Hearing Evidence Packet including account data and a description of assets, 33 pages.
8. Agenda for the February 21, 2013 meeting.
9. MP3 audio recording for the February 21, 2013 meeting.
10. Minutes for the February 21, 2013 meeting.

State Board of Equalization Records Request
Preference of Order

CLARK COUNTY BOARD OF EQUALIZATION

GENERAL INDEX

CBOE PETITION NO.: 5168
SBOE CASE NO.: 13-0183
PARCEL NO.: 162-04-802-006
DATE HEARD BY CBOE: March 4, 2013
PETITIONER: INDUSTRIAL L L C
RESPONDENT:

1. Clerk's Certification of Copy
2. Petition for Review of Assessed Valuation
3. Evidence of Mailing Notice of Hearing
4. Notice of Decision
5. Evidence of Mailing (Notice of Decision)
6. Exhibit List
7. Petitioner's Exhibits
8. Assessor's Exhibits
9. Audio Evidence (Audio will be transmitted separately)
10. Minutes: See pertinent pages dated March 4, 2013

CERTIFICATION OF COPY

STATE OF NEVADA)
)§
COUNTY OF CLARK)

I, DIANA ALBA, the duly qualified and acting Clerk of Clark County, in the State of Nevada, and Ex-Officio Clerk of the Clark County Board of Equalization, do hereby certify that the foregoing is a true, full and correct copy of the original:

CBOE Case #: 5168
Hearing Date: March 4, 2013
APN: 162-04-802-006
Petitioner: INDUSTRIAL L L C

now on file and of record in this office.

IN WITNESS WHEREOF, I have
hereunto set my hand and affixed
the seal of Clark County at my
office, Las Vegas, Nevada,
this 15th day of March, 2013.

DIANA ALBA, Clerk


Beth Koch, Deputy Clerk

Appealing to the County Board of Equalization

Appealing to the County Board of Equalization

- ❖ All counties are required to use the approved State Board of Equalization appeal form, ***Petition for Review of Taxable Valuation to the County Board of Equalization***. No adjustments may be made to the approved size (8 ½" x 11").
- ❖ Included are templates for your use with regard to instructions about how to fill out the form, information about the appeal process, and an agent authorization form template.
- ❖ The use of the templates is not required but is simply made available to you to use or not use as you see fit. You may modify them to fit your needs.

How to Petition for a Review of Your Property Taxes: County Board of Equalization

Talk with the Assessor

There are several reasons why you may want to petition for a review of your property taxes. Whatever the reason, the first step is to contact your county assessor, or in the case of mining property, the Department of Taxation. Be prepared before you call or go to the Assessor's office: Have your "APN" – the Assessor's Parcel Number or the parcel identifier number if the property is personal property, readily available. The "APN" or the parcel identifier number can be found on your Notice of Assessment or tax bill.

There are three government organizations which hear property tax appeals, depending on the issue and type of property.

The County Board of Equalization hears appeals about the value of property established by the county assessor; value of mining property established by the Department of Taxation; whether property should be exempt from taxation; and whether certain property is appropriately designated as agricultural or open-space land.

The **State Board of Equalization** hears appeals from the decisions of the county boards of equalization. It also hears direct appeals on the value of utility property assessed by the Department of Taxation and appeals of locally assessed property under certain conditions, such as when new property is placed on the tax roll after the close of the County Board of Equalization session.

The **Nevada Tax Commission** hears appeals about property taxes (not assessed value), including appeals about tax abatements and waivers of penalties and interest. The Commission does not hear appeals about the value of property.

Be prepared to discuss your questions and points with the assessor. Ask the assessor or his staff to discuss how the value was estimated. You may request a copy of the property record card to see if the property is correctly listed. You may also request a copy of the current market evidence which supports the valuation adjustments made to your property and a comprehensive written analysis describing the adjustments. *NAC 361.118(1)(f)(2) and (3)*. Provide the assessor with a copy of any information which supports your request for a change in value.

Steps in a County Board of Equalization Appeal

If you still believe a review by the County Board of Equalization is necessary after you have discussed the matter with the assessor, reviewed the assessor's information and after any factual errors have been corrected, you may initiate the appeal process as follows:

1. Obtain a copy of the County Board appeal petition form from your county assessor. *NRS 361.357(2)*.

2. Fill out the correct petition form. The County Board of Equalization, the State Board of Equalization, and the Nevada Tax Commission each has a petition form. Make sure you have obtained the correct form for the type of appeal you are making.

3. Turn in the completed County Board petition form to the county assessor by the due date. After the petition is received, the County Board Clerk will notify you of the time and place scheduled for your hearing.

Due Date for Filing County Board Appeals January 15

Or the first business day following January 15 if it falls on a Saturday, Sunday or holiday

4. Provide any evidence to the County Board ahead of your scheduled hearing date so the members can read and study your information. You may also present evidence to the County Board during the scheduled hearing.

5. Show up to the scheduled hearing! The County Board may have questions about your appeal or your evidence.

The taxpayer has the burden to show why the property valuation should be changed; exempted from taxation; or the agricultural or open-space use designation changed.

Figure 1

The County Board of Equalization hears most appeals on issues of valuation. Depending on the type of property or the issue, however, both the State Board of Equalization and the Nevada Tax Commission also hear appeals. Make sure you understand which forum is the correct forum to hear your appeal. *See Figure 1.*

Filling out the County Board Appeal Petition Form

Step 1. Provide your name and contact information. If you have an agent or an attorney, also provide that person's name and contact information. *See Box.*

Step 2. List information about your property.

- A. Check the box for the tax year and the type of tax roll on which your property is listed. Choose only one box from: (1) the current year "secured roll;" (2) the prior year "reopened or supplemental" roll; or (3) the prior year "unsecured roll." The Notice of Assessment or your tax bill will indicate the tax year and type of tax roll on which your property is listed. Check only one box.
- B. List the APN or parcel identifier number assigned by the assessor to your property. This information can be found on the Notice of Assessment or your tax bill.
- C. List the County in which your property is located.
- D. If the appeal involves more than one parcel, check the box. If the multiple parcels should be treated as a single unit, describe how many parcels are part of the unit and then list all the APNs or parcel identifier numbers on a separate sheet of paper. If the multiple parcels do not act as a single unit, then fill out a separate appeal form for each one.
- E. List the physical address of the property.
- F. If the information is available, list the purchase price of the property and the date when it was purchased.

Step 3. Provide details about the appeal.

- 1. Provide your opinion of value for the land, improvements, and personal property. Add up the three components for the total property value. If you are only appealing a part of the value but not all, write your opinion of value on the appropriate line. For any property you are not appealing, write "N/A" on the appropriate line. For instance, if you are appealing the value of the land but not the value of the buildings, write your estimate of value on the line for "land" and put "N/A" on the line for buildings.
- 2. Describe the reasons for your appeal or request for review on the lines provided. If you need more room, attach a separate sheet of paper, and write on the lines provided "see attached sheet."
- 3. If you are providing additional information like photographs or an appraisal, check the appropriate box.

Step 4. Go to page 2. Check the most appropriate box which describes the type of appeal or review you are requesting. If you want to look up the statutory citation that is listed on the appeal form, go to: <http://leg.state.nv.us> and then select "Law Library" then "Nevada Revised Statutes" or "Administrative Code." Search the Table of Contents for the statute or regulation you need.

Step 5. Sign and date the petition. If you are being represented by an agent or attorney, that person must also sign and date the petition. Check the box if you have attached the agent authorization form.

Agent Authorization

If you appoint someone to represent you, you must provide written authorization to the County Board of Equalization indicating the representative is authorized to file the appeal on your behalf and to represent you during the hearing. The written authorization must be received no later than 48 hours after the last day allowed for filing the appeal. *NRS 361.362.*

PETITION FOR REVIEW OF TAXABLE VALUATION TO THE COUNTY BOARD OF EQUALIZATION

Submit this Petition Form no later than 5 p.m., January 15th

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

Please Print or Type

STEP 1. List the complete name of the Petitioner and contact information, as applicable.

Owner of record per the assessment roll: _____

Agent/Attorney as Authorized by above: _____

Contact Person's Name: _____

Owner/Agent/Attorney mailing address: _____

Owner's contact information: Home Phone: _____ Work Phone: _____

Fax: _____ Email: _____ Alt Phone: _____

Agent/Attorney contact info.: Phone: _____ Fax: _____ Email: _____

STEP 2. List the following information about the property being appealed.

Appeal Year: ☐ 2014-15 Secured Roll ☐ 2013-14 Reopened / Supplemental Roll ☐ 2013-14 Unsecured Roll

APN or Parcel Identifier: _____ **County** _____

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Does this appeal involve multiple parcels? ☐ **If yes, how many?** _____ Attach list for multiple parcels.

Appeals must be single parcels unless multiple contiguous parcels act as a single unit.

Physical address of property: _____

Purchase price: _____ **Purchase date:** _____
If information is available If information is available

STEP 3. Please provide more details about your appeal in the following 3 questions:

1. Please indicate the owner's opinion of value for the following items. Write "N/A" (Not Applicable) for those items not appealed: See NRS 361.025 for the definition of Full Cash Value.

Land Value: \$ _____ Personal Property Value: \$ _____
Building Value: \$ _____ Total Property Value: \$ _____

2. Please describe more fully your reasons for your appeal, request for review or complaint. Attach a separate page if more room is needed.

3. Please note which attachments, if any, you are enclosing with your Petition for Review.

☐ Income Information ☐ Lease Information ☐ Appraisal ☐ Comparable Sales ☐ Photos ☐ Other

Continued on page two

STEP 4. Check the statutory authority for the appeal (Check the most appropriate box(s)):

- ☐ The full cash value of my property is less than the computed taxable value of the property (NRS 361.357).
- ☐ My property is assessed at a higher value than another property that has an identical use and a comparable location to my property (NRS 361.356).
- ☐ My property is overvalued because other property within the county is undervalued or not assessed; and have attached the proof showing the owner, the location, the description and the taxable value of the undervalued property (NRS 361.355).
- ☐ I request a review of the Assessor's decision to deny my claim for exemption from property taxes (NRS 361.155).
- ☐ The Assessor has determined my agricultural property has been converted to a higher use and that deferred taxes are now due (NRS 361A.280).
- ☐ My property has been assessed as property escaping taxation for this year and/or prior years (NRS 361.769).

STEP 5. Please sign and date the petition; Owner's signature required if no authorization per NRS 361.362 attached:

X _____ X _____
Signature of Owner Date Signature of Authorized Agent/Attorney Date
Authorization per NRS 361.362 attached: ☐ Yes ☐ No

☐ I hereby withdraw my appeal to the Board of Equalization.

Signature of Owner of Authorized Agent/Attorney Date

**DO NOT COMPLETE THIS SECTION
FOR COUNTY USE ONLY**

Parcel/Roll No.	
Legal Description:	
Property Type/Class:	
Zoning:	
Present Use:	
Year of Last Appraisal:	
Exempt Reason (List Applicable NRS)	

ASSESSOR'S TAXABLE VALUE:	PRESENT ASSESSED VALUE:	PREVIOUS ASSESSED VALUE:
Land:	Land:	Land:
Improvements:	Improvements:	Improvements:
Personal Property:	Personal Property:	Personal Property:
TOTAL:	TOTAL:	TOTAL:
Exemption Amount:	Exemption Amount:	Exemption Amount:

Has this property been appealed to a board of equalization in the past five years? ☐ NO ☐ YES Year _____

ACTION TAKEN BY THE COUNTY BOARD OF EQUALIZATION

SCHEDULED APPEARANCE:

Date Time Location CBOE Case Number

☐ No change made from the present assessment. ☐ Change or changes as outlined below.

	As Assessed:	Changed To:	Increase or (Decrease)
Land:			
Improvements:			
Personal Property:			
TOTAL:			
Exemption Amount:			

REASON FOR ACTION TAKEN: _____

COUNTY BOARD OF EQUALIZATION

AGENT AUTHORIZATION FORM

ALL SUPPORTING OWNERSHIP DOCUMENTATION AS NEEDED MUST BE SUBMITTED WITH
THIS FORM IN COMPLIANCE WITH NRS 361.362

I hereby authorize the agent/attorney whose name and contact information appears below to appear before the County Board of Equalization (County Board) to contest the value and/or exemption established for the following Assessor's Parcel or Identification Number(s):

☐ Multiple Parcel List Attached

The agent/attorney named below is authorized to file petition(s) for the _____ fiscal year; to receive all notices and decision letters related thereto; to agree to and sign a binding stipulation agreement; and to represent the Petitioner in all related hearings and matters before the County Board of Equalization. This authorization is revocable with a letter signed by the applicant, owner, partner, corporate officer, or an authorized employee who has been designated in writing to represent the owner on property tax matters. This authorization will end at the time all matters pertaining to this fiscal year appeal are resolved before the County Board of Equalization.

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Name of Agent/Attorney

Agent's/Attorney's Company Name, If applicable

Agent/Attorney Mailing Address

City, State, Zip

()

()

Office Phone

Cell Phone

Email

Owner's Name As It Appears On The Tax Roll

*Signature

Printed Name of Signator

Date

Title

Contact Phone

()

()

Office Phone

Cell Phone

Email

I hereby accept appointment as the authorized agent of the Taxpayer in proceedings before the County Board.

Authorized Agent Signature

Title

Date

**This Authorization must be signed by the owner of record, registered partner of a partnership, corporate officer of a corporation, or the designated manager of an LLC. Ownership entities such as trusts, partnerships, LLCs, or Corporations that are subsidiaries of other trusts, partnerships, LLCs or corporations must include written authorization and/or designation from the parent entity demonstrating a clear line of authority to designate agent/attorney for the owner. An authorized employee who has been designated in writing by any of the aforementioned to represent the partnership, corporation or LLC on property tax matters may also sign. Written designations and/or supporting documentation of parent entities should accompany this authorization in compliance with NRS 361.362.*

Examples of Hearing Notices

July 24, 2014

NOTICE OF HEARING

CERTIFIED MAIL – xx

PETITIONER:

Address

CERTIFIED MAIL – xx

RESPONDENT:

Assessor

Address

DATE: **Hearing Date**
TIME: **Hearing Time**
PLACE: **Hearing Place**
 Hearing Address
 Hearing City

LEGAL AUTHORITY AND JURISDICTION OF THE STATE BOARD OF EQUALIZATION: NRS 361.400

BRIEF STATEMENT OF MATTER: Appeal from the action of the X County Board of Equalization

Case No: **xxx**

Parcel No: **xxx**

The State Board of Equalization (State Board) will hear the Petitioner's appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured the appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled at the same time.

Please be aware the State Board will limit its consideration to the issues and contentions set forth in the petition. Information regarding the rules of practice and procedure before the State Board are on the attached information sheet.

If you have any questions, please call (775) 684-2160.

Christopher G. Nielsen
Secretary to the State Board of Equalization

By: _____
Terry E. Rubald
Deputy Executive Director
Department of Taxation

cc: **CERTIFIED MAIL – xxx**
Representative
Address



COPY

**NOTICE OF HEARING
NYE COUNTY BOARD OF EQUALIZATION**

CERTIFIED MAIL#: 7007 0710 0002 0384 4908

DATE: January 21, 2011

TAXPAYER:

[REDACTED]
Pahrump, NV 89060

COUNTY ASSESSOR: Shirley Matson
160 N. Floyd
Pahrump, Nevada 89060

DATE OF HEARING: Thursday, February 17, 2011

TIME: 9:00 a.m.

PLACE: Nye County Board of Commissioners Chambers via
videoconference at the following locations:

101 Radar Road, Tonopah, NV 89049
2100 E. Walt Williams Drive, Pahrump, NV 89048

**LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF
EQUALIZATION: NRS 361.357**

BRIEF STATEMENT OF MATTER: Appeal from the action of the Nye County Assessor

Case#: 6S

APN or Parcel Identifier:

[REDACTED]

The Nye County Board of Equalization will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

NOTE: If you choose to submit an additional brief and evidence to the County Board at the hearing, please contact the Nye County Clerk's Office at (775)482-8127 no later than the day prior to the hearing to arrange distribution as there are no copy or fax services available at the meeting locations. You must provide ten (10) copies of any additional material you would like the Board to consider.

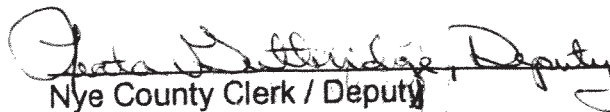
The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time.

If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearings may be found in the Nevada Administrative Code 361.622 through 361.645. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC/CHAPTERS.HTML>

If a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must furnish the reporter if not already furnished by the County Board, pay for the transcript or obtain a copy at the party's expense from the reporter furnished by the County Board, and deliver a copy of the transcript to the County Clerk if requested to be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 482-8127.

 Deputy
Nye County Clerk / Deputy Date 1-21-11

Example of CBE Notice of Hearing

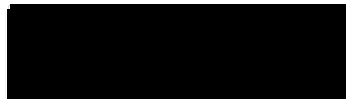
BOARD OF EQUALIZATION STOREY COUNTY, NEVADA

CERTIFIED MAIL - 7008 3230 0002 0127 4805

January 24, 2013

NOTICE OF HEARING

TAXPAYER:



Reno, NV 89511

STOREY COUNTY ASSESSOR:

Jana Seddon
26 S B Street
Virginia City, NV 89440

DATE: February 25, 2013 TIME: 9:00 a.m.

PLACE: Storey County District Courtroom
26 South B Street
Virginia City, Nevada 89440

LEGAL AUTHORITY AND JURISDICTION OF THE COUNTY BOARD OF EQUALIZATION: NRS 361.357

BRIEF STATEMENT OF MATTER: Appeal from the action of the Storey County Assessor

Case No: 13-015

Parcel No: 

The County Board of Equalization (County Board) will hear your appeal at the time and place stated above. Please be aware that the time is approximate and although you may be assured your appeal will not be heard prior to the stated time, be prepared for possible delays as several appeals are scheduled during the session.

☐ If you choose to submit a brief and evidence to the County Board, the documents must be received by the County Clerk in the office no later than 5:00 p.m. February 12, 2013. You may fax the documents to the County Board at (775) 847-0921. Please submit a copy of the documents directly to the other party no later than 5:00 p.m. of the day indicated above.

The taxpayer may appear in person or file a letter for consideration or may be represented by an attorney or any qualified individual. If an appeal is made by a taxpayer's representative, the person making the appeal on behalf of the owner of the property shall provide an original written authorization from the owner of the property at the time the appeal is filed. If the taxpayer or his representative fails to appear at the scheduled time, the hearing may be held in his absence and the County Board will consider the available evidence at the scheduled hearing time. If a party chooses to be represented by an attorney, the attorney shall be one who is admitted to practice and in good standing before the highest court of any state of the United States. If a corporation, municipal corporation or an unincorporated association, the taxpayer may be represented by an officer or other duly authorized representative or regular employee of such corporation.

Procedural rules governing the County Board's hearing may be found in the Nevada Administrative Code 361.622 through 361.643. The Administrative Code may be found on the internet by selecting Chapter 361 at <http://leg.state.nv.us/NAC>.

Please be advised that if a transcript of any hearing held before the County Board is desired by the taxpayer, the party desiring the transcript must pay for the court reporter, or you may obtain a CD of the hearing from the Clerk and provide to the reporter and pay for the transcript and deliver a copy of the transcript to the County Clerk which will be included as a part of the administrative record, before any subsequent hearing or appeal of the matter.

If you have any questions, please call (775) 847-0969

☐ Vanessa DuFresne, Storey County Clerk


By, Deputy County Clerk

January 15, 2014

NOTICE OF APPEARANCE

CERTIFIED MAIL – xx

PETITIONER:

Address

CERTIFIED MAIL – xx

RESPONDENT:

Assessor

Address

DATE: **Hearing Date**
TIME: **Hearing Time**
PLACE: **Hearing Place**
 Hearing Address
 Hearing City

Case No: **xxx**

Parcel No: **xxx**

Our records indicate one of the following:

- ☐ The appeal was filed late.
- ☐ The agent authorization does not comply with statutory requirements.

The County Board of Equalization (County Board) will determine whether the above case is within the legal authority and jurisdiction of the County Board pursuant to the requirements of NRS 361.360. Please be aware that the time is approximate and although you may be assured the matter will not be heard prior to the stated time, be prepared for possible delays as several cases are scheduled at the same time.

If the County Board decides to hear the merits of the appeal immediately upon determination it has jurisdiction, then the petitioner and the respondent may each make an additional presentation on the merits of the case.

Information regarding the rules of practice and procedure before the County Board are on the attached information sheet. If you have any questions, please call (775) 684-2160.

XXX
County Clerk

By: _____

cc: **CERTIFIED MAIL – xxx**

Representative

Address

Examples of Agendas

POSTED: May 29, 2013

STATE BOARD OF EQUALIZATION AGENDA
June 3, 4, and 5, 2013
8:00 a.m. each day

**Henderson City Hall
City Council Chambers
240 S. Water Street
Las Vegas, Nevada**

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to last from 8:00 a.m. until 5:00 p.m. Thus, any particular hearing may be continued until later in the day or from day to day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the Board may refuse to consider public comment. See NRS 233B.126. Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be removed from the agenda at any time or discussion on any item may be delayed until a later time.

NOTE (5): Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to: Terry Rubald, Deputy Executive Director, Department of Taxation 1550 College Parkway Carson City, NV 89701

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**

13. **Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
14. **Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

Action may be taken on the following agenda items and appeals of property tax valuation in BOLD:

June 3, 2013

- A. Opening Remarks by the Chairman; introduction of State Board members, Swearing-in
- B. Public Comment (See Note 3)

C. For Possible Action: PETITION FOR RECONSIDERATION PURSUANT TO NAC 361.7475(1) FROM A DECISION OF THE STATE BOARD

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
12 130	Doron Kermanian	Residential Property	Clark County Assessor

D. For Possible Action: CONSENT AGENDA, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals or Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)

13 112	Shahla Paproki	Residential Property	Clark County Assessor
13 123	Shannon McDaniel	Residential Property	Clark County Assessor
13 133	Sunson LLC	Residential Property	Clark County Assessor
13 149	Ahmed Mohamed	Residential Property	Clark County Assessor
13 156	Craig E. Brown	Residential Property	Clark County Assessor
13 237	Focus LV, LLC	Residential Property	Clark County Assessor
13 334	Jeng G. Chang	Residential Property	Clark County Assessor
13 270	Bernardino & Teresa Guanio dba B&TG International, LLC	Residential Property	Clark County Assessor
13 343	Anthony E. Counini	Vacant land	Clark County Assessor

E. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2013-14, Secured Roll

Group 1

13 254	Fred F. Alaee	Commercial Property	Nye County Assessor
13 256	Fred F. Alaee and / or Sousan Chaichian	Residential Property	Clark County Assessor

Group 2

13 150	Henry Dziegiel Trust	Residential Property	Clark County Assessor
13 134	Munn Family 1198 Rev Living Tr	Residential Property	Clark County Assessor
13 172	Tyrus and Ellen Bouterie	Residential Property	Clark County Assessor
13 250	Lisa C. Hancock	Residential Property	Clark County Assessor
13 269	T-Byrd Trust	Residential Property	Clark County Assessor
13 282	Kevinn and Janine Donovan	Residential Property	Clark County Assessor

Group 3

13	129	ETL Trust	Residential Property	Clark County Assessor
13	153	American Dream Real Estate LLC	Residential Property	Clark County Assessor

**CASE
NUMBER****PETITIONER****PROPERTY TYPE****RESPONDENT****Group 4**

13	248	Robert and Ann Lubin	Residential Property	Clark County Assessor
13	260	Douglas and Susan Perry	Residential Property	Clark County Assessor
13	335	Allen J. Ruskin dba Ruskin 2010 Trust	Residential Property	Clark County Assessor
13	336	Wayne and Debra Rout	Residential Property	Clark County Assessor

Group 5

13	107	Goldstein Living Tr-Credit Shelter Tr	Residential Property	Clark County Assessor
13	108	Ruben Martin	Residential Property	Clark County Assessor
13	127	Marilyn A. Oehler	Residential Property	Clark County Assessor
13	128	Marilyn A. Oehler	Residential Property	Clark County Assessor
13	154	Imre Fodor	Residential Property	Clark County Assessor
13	155	Shirley I. Rice	Residential Property	Clark County Assessor

Group 6

13	117	Allan Rothstein	Residential Property	Clark County Assessor
13	118	Drake Rothstein	Residential Property	Clark County Assessor
13	119	Allan Rothstein	Residential Property	Clark County Assessor
13	120	Allan Rothstein	Residential Property	Clark County Assessor
13	121	Allan Rothstein	Residential Property	Clark County Assessor

Group 7

13	192	Lion-Pride Properties, LLC	Residential Property	Clark County Assessor
13	193	Carl E. Ross Living Trust and Carl E. Ross	Vacant Land	Clark County Assessor
13	207	Hama Family Trust	Residential Property	Clark County Assessor

June 4, 2013***F. For Possible Action: CONSENT AGENDA, RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals or Appeals not Heard by County Board; Determination of Jurisdiction of State Board. See Note (1)***

13	130B	John David Cass Prather Living Trust	Residential Property	Clark County Assessor
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G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2013-14, Secured Roll**Group 1**

13	130A	John David Cass Prather Living Trust	Residential Property	Clark County Assessor
13	243	Clark County Assessor	Residential Property	John Prather Living Trust

Group 2

13	106	Andrew M. & Kimberly D. Cohen	Residential Property	Clark County Assessor
13	109	Sylvia Hernandez	Residential Property	Clark County Assessor
13	124	Froilan Roy Cordero	Residential Property	Clark County Assessor
13	131	Gary Oryniak/Oryniak Living Trust	Residential Property	Clark County Assessor
13	152	Steven J. Oshins Family Protection Trust	Residential Property	Clark County Assessor
13	159	Joseph H. Turoler Trust and Greenfield 1992 Trust	Residential Property	Clark County Assessor
13	171	Anthony J. Tan	Residential Property	Clark County Assessor
13	177	Kristi Guidici / MK Vegas LLC	Residential Property	Clark County Assessor
13	209	Nathan White	Residential Property	Clark County Assessor
13	273	Robert Peterson	Residential Property	Clark County Assessor
13	283	Jim N. Manes	Residential Property	Clark County Assessor

Group 3

13	162	Jan M. and James R. Kleinsasser	Residential Property	Clark County Assessor
13	242	Clark County Assessor	Commercial Property	Adamar LLC
13	244	Clark County Assessor	Vacant Land	DWSMC Holdings, LLC

H. For Possible Action: Briefing to and from the Board and the Secretary and Staff

- Briefing Schedules
- Proposed Hearing Schedules and Docket Management

I. State Board of Equalization Comments (see Note 3)**J. Public Comment****K. Adjournment**

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 1550 E. College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

Example of CBE Agenda

NOTICE OF PUBLIC MEETING
DOUGLAS COUNTY BOARD OF EQUALIZATION
1616 8TH STREET-HISTORIC COURTHOUSE
COMMISSIONERS' CHAMBERS
MINDEN, NEVADA
February 13, 2013
9:00 A.M.

AGENDA

ASSESSOR'S OFFICE ORIENTATION. (approx. 15 min)

CALL TO ORDER AND DETERMINATION OF QUORUM.

PLEDGE OF ALLEGIANCE – DOUG SONNEMANN.

SWEARING IN OF THE ASSESSOR'S OFFICE STAFF.

WITHDRAWALS – Petition(s) withdrawn after posting of the agenda.

APPROVAL OF AGENDA.

The Board of Equalization reserves the right to take items in a different order to accomplish business in the most efficient manner; to combine two or more agenda items for consideration; and to remove items from the agenda or delay discussion relating to items on the agenda.

APPROVAL OF PREVIOUS MINUTES – February 15, 2012

PUBLIC COMMENT – At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of Equalization or those agenda items where public comment will not be taken as a public hearing is not legally required. Public Comment is limited to 3 minutes per speaker. If you are going to comment on a specific agenda item scheduled for action, please do so when that item is opened for public comment.

PETITIONS FOR REVIEW OF ASSESSED/TAXABLE VALUATION:

ADMINISTRATIVE AGENDA

The Administrative Agenda will be handled as follows:

- (1) The Chairman will read the agenda title into the public record.
- (2) Staff will describe and locate the subject property.

- (3) The petitioner(s) (property owner or representative), if present, will have an opportunity to address the Board. **Please limit presentation to 15 minutes.**
- (4) Presentation of not more than 15 minutes by the respondent.
- (5) The Board will then discuss the item.
- (6) Staff will present the Assessor's valuation, analysis, and recommendation.
- (7) Petitioner's rebuttal. **Please limit rebuttal to 5 minutes.**
- (8) Public comment will be allowed and is limited to three minutes per speaker.
- (9) Once public comment is completed, the Board will then take action.

TIME		PETITIONER(S)	ASSESSOR'S PARCEL NUMBER(S)
9:30 a.m.	1. For possible action.	Bischofberger Trust	1220-01-002-042
9:30 a.m.	2. For possible action.	Schulz Partners LLC.	1318-10-310-009
9:30 a.m.	3. For possible action.	Samuel D. Present	1219-14-002-004
9:30 a.m.	4. For possible action.	Timmons Revocable Trust	1319-10-111-021

Consent Calendar items pulled for further discussion:

Any item(s) pulled from the Consent Calendar will be heard at this time.

CONSENT CALENDAR

Items appearing on the Consent Calendar are items that can be adopted with one motion unless pulled by a Commissioner or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during the public comment section at the beginning of the meeting and specifically state why they are making the request. When items are pulled for discussion, they will be automatically placed at the end of the Administrative Agenda or may be continued until another meeting.

TIME		PETITIONER(S)	ASSESSOR'S PARCEL NUMBER(S)
10:30 a.m.	5. For possible action.	Gary Pierce Dykes Sr. Trust	1320-16-000-005
10:30 a.m.	6. For possible action.	Leonard Turnbeaugh	1320-04-001-087 2012/13
10:30 a.m.	7. For possible action.	Leonard Turnbeaugh	1320-04-001-087 2013/14
10:30 a.m.	8. For possible action.	Thane Tahti & Janet Crecelius	1221-15-000-006 2012/13
10:30 a.m.	9. For possible action.	Thane Tahti & Janet Crecelius	1221-15-000-006 2013/14
10:30 a.m.	10. For possible action.	Dan & Amanda Evans	1220-15-110-053
10:30 a.m.	11. For possible action.	Jean B. Quinn	MH 002234
10:30 a.m.	12. For possible action.	Joseph F. & Diane E. Valentine	1320-30-312-004
10:30 a.m.	13. For possible action.	Ranchos LLC.	1420-07-502-004

10:30 a.m.	14. For possible action.	Stephanie Ream	1420-06-802-003
10:30 a.m.	15. For possible action.	Ranchos LLC.	1220-28-000-009
10:30 a.m.	16. For possible action.	Ranchos LLC.	1220-22-000-005
10:30 a.m.	17. For possible action.	Ranchos LLC.	1220-22-000-006
10:30 a.m.	18. For possible action.	Ranchos LLC.	1220-22-401-003
10:30 a.m.	19. For possible action.	Ranchos LLC.	1220-15-701-003
10:30 a.m.	20. For possible action.	Ranchos LLC.	1220-15-701-001
10:30 a.m.	21. For possible action.	Ranchos LLC.	1220-15-801-001

End of the Consent Calendar.

Note: All items shall include discussion and possible action to approve, modify, deny or continue. Appellants are advised decisions may be rendered at any time subsequent to the hearing. Therefore, appellants may wish to be in attendance throughout the entire hearing. Staff or a Deputy District Attorney may be queried at any time requesting additional information or legal points on the matter.

Members of the public who are disabled and require accommodations or assistance at the meeting are requested to notify the Douglas County Board of Equalization, % Douglas County Clerk's Office in writing at P O Box 218, Minden, Nevada 89423 or by calling (775)782-9020 at least 24 hours in advance of the scheduled meeting.

Notice: Agendas have been posted at the following locations three days prior to the convening of the meeting: the Administration Building (Historic Courthouse); Gardnerville Post Office; Minden Post Office; Minden Inn; Judicial & Law Enforcement Center; Minden Library; the Douglas County Administration Building and the Tahoe Transportation Center at Stateline, Nevada. The proposed agenda is also posted on the County's website at: <http://cltr.co.douglas.nv.us>. Questions concerning this agenda should be referred to the Douglas County Clerk's Office at 775-782-9020.

County Board of Equalization Guidelines for Writing Decision Letters

EXAMPLE OF INSUFFICIENT EVIDENCE
TO OVERTURN VALUE OF ASSESSOR

In the Matter of
Smith Trust
Parcel No. 18-602-007

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Case No. 1234

NOTICE OF DECISION

Appearances

Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith (Taxpayer) appeared on behalf of himself.

Summary

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (County Board) for hearing in Sagebrush City, Nevada, on February 10, 2014, after due notice to the Taxpayer and the Assessor.

Taxpayer objects to the increase in the property tax as it is unjustified by the activity in the area; and asserts the value of the property is negatively impacted by its location in the flight path of Air Force Base. The Assessor responds the comparable sales are similarly situated to the subject and are similarly impacted by their location to Air Force Base.

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board of Equalization is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer did not present sufficient evidence to support a value different from that established by the County Board of Equalization.
- 5) The evidence presented by the Assessor indicates that the taxable value of the Subject Property does not exceed full cash value. The comparable sales used by the Assessor are within close proximity to the Subject Property and range in adjusted value from \$2.47 per square foot to \$3.29 per square foot. Comparing these adjusted values with that of the valuation of the Subject Property at \$2.25 per square foot, the Assessor's valuation is less than that of the comparables. A more recent sale of \$2.07 also supports the Assessor's valuation,

even though it is less than the subject. The recent sale of \$2.07 per square foot must be adjusted for location on a secondary street, unlike the subject property which is located on a commercial arterial street.

- 6) The assessed value as previously determined is 35% of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board of Equalization.
- 3) The County Board has the authority to determine the taxable values in this county.
- 4) The subject property is appraised at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014.

XXXX, Chairman

EXAMPLE OF SUFFICIENT EVIDENCE TO OVERTURN ASSESSOR

In the Matter of
Mr. Smith
Parcel No. 210-010

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Case No. 1234

NOTICE OF DECISION

Appearances

Mr. Jones, Sagebrush County Assessor, and Deputy appeared on behalf of the Sagebrush County Assessor's Office (Assessor).

Mr. Smith appeared on behalf of Mr. and Mrs. Smith (Taxpayers).

Summary

Taxpayers appeal the decision of the Sagebrush County Assessor. The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (County Board) for hearing in Carson City, Nevada, on February 7, 2014, after due notice to the Taxpayer and the Assessor.

The property consists of 7 acres in an industrial park developed by the city of Jack Rabbit. The current use is as a storage yard. The property was transferred to the Taxpayer in a trade of property with the City of Jack Rabbit. Power, telephone, water and sewer are available to the property but the property is not tied into these services yet. The County Board found the lack of paved road and topography of the parcel impacted the value, and reduced the per acre value from \$14,000 per acre to \$10,000 per acre. The taxable and assessed values established by the County Board are as follows:

2014-2015 SECURED ROLL VALUE:

	Taxable Value		Assessed Value	
Parcel Number 210-010	Established by County Assessor		Established by County Assessor	
Land	\$100,800		\$35,280	
Improvements	\$5,710		\$2,000	
Personal Property	\$0		\$0	
Total	\$106,510		\$37,280	

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.345.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board of Equalization, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.

- 4) The Taxpayer presented sufficient evidence to support a value different from that established by the County Assessor.
- 5) The evidence presented by the Taxpayer indicates the taxable value of the Subject Property does exceed full cash value. Based on the value of the original trade of property between the Taxpayer and the City of Jack Rabbit at \$7,500 per acre and the fact the Assessor included the value of infrastructure not yet actually in place, the State Board determined the taxable value should be reduced to \$52,500 for the land and not change the taxable value of the improvements.
- 6) The assessed value as adjusted by the County Board of Equalization is 35 percent of taxable value.
- 7) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the County Board.
- 3) The County Board has the authority to determine the taxable values in Sagebrush County.
- 4) The valuation as adjusted by the County Board results in the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Treasurer is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2014-2015 SECURED ROLL VALUE:

Parcel Number 210-010	Taxable Value		Assessed Value	
	Revised By County Board of Equalization	Revised by State Board of Equalization	Revised by County Board of Equalization	Revised by County Board of Equalization
Land	\$70,000	\$52,500	\$24,500	\$18,375
Improvements	\$5,710	\$5,710	\$2,000	\$2,000
Personal Property	\$0	\$0	\$0	\$0
Total	\$75,710	\$58,210	\$26,500	\$20,375

The Sagebrush County Treasurer is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014.

XXXXX, Chairman

EXAMPLE OF AGRICULTURAL DESIGNATION; FINDING OF USE
EXAMPLE OF SUFFICIENT EVIDENCE TO OVERTURN ASSESSOR

**In the Matter of
Farmer and Rancher Trust
Parcel No. 162-01**

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Case No. 1234

NOTICE OF DECISION

Appearances

Tax representatives and witnesses appeared on behalf of Farmer & Rancher Trust (Taxpayer).

Deputies appeared on behalf of Sagebrush County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations within Sagebrush County, Nevada, came before the County Board of Equalization (State Board) for hearing in Sagebrush City, Nevada, on February 22, 2014, after due notice to the Taxpayer and the Assessor.

The Taxpayer appealed the determination of the Assessor that the subject property had been converted from an agricultural use thus causing deferred taxes to be billed. The Assessor contended that under NRS 361A.031, the owner's request to be annexed into the City of Sagebrush constituted a conversion to a higher use because the annexation caused a rezoning to a higher density. Taxpayer asserted the property remains a working ranch and is entitled to the agricultural use designation. Taxpayer further asserted annexation is not a change in zoning but only a change in jurisdiction.

The County Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The County Board is an administrative body created pursuant to NRS 361.340.
- 2) The County Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361A.273(2) and NRS 361.355.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the County Board, and the matter was properly noticed pursuant to the Open Meeting Law, at NRS 241.020.
- 4) The Taxpayer presented sufficient evidence to support a finding of use different from that determined by the Assessor.

- 5) The County Board found two pieces of evidence were dispositive of whether the property had been converted from an agricultural use. A letter from the Assistant City Manager of Development Services to the Sagebrush City Council dated January 5, 2010, found at circle page 66 stated "There is no change in land use or density as a result of annexation." A letter from Person, Community Development director for the City of Sagebrush dated January 15, 2010, found at circle page 68 stated a translation "table was designed to create a transfer of property from the unincorporated County to a City without any increase in zoning entitlement."
- 6) In addition, the County Board found the agricultural use assessment was designed to encourage agricultural use for as long as possible. The County Board also relied on the dicta of the court in *Convention Properties v. Washoe County Assessor*, 793 P.2d 1332 (June 28, 1990). See circle page 48, footnote 2.
- 7) The County Board found the request for annexation into the City of Sagebrush by the Taxpayer did not result in a conversion to a higher use and the subject property continues to be eligible for the agricultural use designation.
- 8) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the County Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The County Board has the authority to determine the taxable values in this county and to determine whether property has been converted to a higher use, pursuant to NRS 361A.273.
- 4) The subject property is properly designated as agricultural use property and deferred taxes are not due.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is granted based on the above Findings of Fact and Conclusions of Law. The Sagebrush County Assessor is instructed to correct the assessment roll by calculating the taxable value based on agricultural use.

The Sagebrush County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE COUNTY BOARD OF EQUALIZATION THIS _____ DAY OF FEBRUARY, 2014

XXXX, Chairman

Appealing to the State Board of Equalization

Appeal Forms

The State Board of Equalization adopted the following forms to file in appeals of county board decisions and in direct appeals:

- Taxpayer Petition for Appeal from the Decision of the County Board of Equalization (Revised 12/10)
- Assessor/ Department Petition for Appeal from the Decision of the County Board of Equalization or Direct Appeal (Created 12/10)
- Taxpayer Petition for Direct Appeal to the State Board of Equalization (Revised 12/10)
- Agent Authorization Form (Revised 12/10)
- Withdrawal Form (Created 12/10)

No adjustments may be made to the approved size (8 ½" x 11").

The most current forms may be found on the Department of Taxation's website at http://tax.state.nv.us/DOAS_SBOE_New.html#appeal.

Steps in a State Board of Equalization Appeal

Appeals from Decision of the County Board of Equalization

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

What's in the record?

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was

The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.

impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the

County Board prior to its final adjournment. *NRS 361.400(3).*

You do not need to submit a copy of the record made at the County Board, because the State Board has already asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video

New evidence must be submitted to the State Board and to the other parties not less than 7 business days before the hearing.

recordings of the County Board proceedings. If you discovered evidence that was not available in time to present to the County Board, you may ask the State Board to consider it, but remember

you will have to show that it was impossible to obtain the new evidence in time for the county board hearing.

You may review the record received from the County Board of Equalization hearing at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.

Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;
Response brief is due 10 days before hearing;
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.**

To calculate due dates, use the first day of hearings listed for a stacked agenda. You may fax your document to the State Board, at (775) 684-2020 or email to: anita.moore@tax.state.nv.us

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703.*

What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order and length of presentations will ordinarily be a brief orientation by the county assessor; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

After the Hearing

A party may obtain a copy of the transcript of the hearing from the court reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

Steps in a State Board of Equalization Appeal

Cases in which the State Board must decide whether it has jurisdiction to hear the case

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation (Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

Notice of Appearance

If you have received a “Notice of Appearance” rather than a “Notice of Hearing,” it means the Secretary to the State Board has recommended to the State Board that the appeal be dismissed.

The State Board may not have jurisdiction to hear an appeal if it should have first been heard by the County Board (*NRS 361.400*); if the petition was filed late to the State Board (*NRS 361.360*); or the County Board did not accept jurisdiction (*NRS 361.356, 361.357*). The Secretary to the State Board examined the filed appeal form and found that it appears the State Board lacks jurisdiction to hear the appeal. The appeal has been placed on the State Board’s consent agenda to approve the Secretary’s recommendation.

The parties may challenge the Secretary’s recommendation to dismiss the appeal. The State Board will give the parties an opportunity to explain why the appeal should or should not be heard; and then it will determine whether it has jurisdiction to hear the appeal.

The petitioner should provide in writing the reason why the appeal was not first heard at the county board, filed late to the State Board or to the County Board, as applicable. The petitioner should include the reasons why the State Board should take jurisdiction in this matter, and any proof of extenuating circumstances, such as, but not limited to, proof of hospital stays or accidents which prevented attendance at the County Board hearing or timely filing of the appeal.

The typical standards the State Board uses to determine whether it has jurisdiction to hear a late-filed appeal or an appeal that was not first heard by the county are:

- (1) Did the Taxpayer show under what authority the State Board could hear the appeal?
- (2) Did the Taxpayer show substantial circumstances beyond the control of the Taxpayer as to why the appeal was filed beyond the deadline for appeal before the State Board or to the County Board?

The respondent may also file a statement why the appeal should not be heard by the State Board.

At the hearing, the State Board may ask the parties questions on whether the State Board should or should not take jurisdiction.

If Jurisdiction to Hear the Appeal is Accepted, then what happens?

If the State Board accepts jurisdiction to hear the appeal, then the case can proceed normally. The parties must be prepared to proceed immediately and may each make an additional presentation on the merits of the case.

If the appeal was first heard by the County Board, then the State Board has already requested the record of the appeal in front of the County Board. If the case was not heard at the County Board, the parties must provide any supporting documentation they wish to be considered by the Board. The parties may also submit a brief or any explanation in writing. *See the discussion below about what is allowed in the record.*

What is allowed in the record?

The State Board hears and determines appeals based upon the evidence and data which was first submitted to the County Board. No other evidence is allowed unless it is proven to the satisfaction of the State Board that it was impossible in the exercise of due diligence to have discovered or secured new evidence in time to have submitted the same to the County Board prior to its final adjournment. *NRS 361.400(3).*

The State Board hears and determines appeals based on the evidence and data which was first submitted to the County Board.

You do not need to submit a copy of the record made at the County Board, because the State Board has already

You may review the record received from the County Board of Equalization hearing, if one was held, at any time in our offices. You may also request an electronic copy of the County Board record either by email or on CD.

asked the County Clerk for all exhibits, papers, reports, other documentary evidence, and audio and video recordings of the County Board proceedings.

If you discovered evidence that was not available in time to present to the County Board, you may ask the State Board to consider it, but remember, you will have to show that it was impossible to obtain the new evidence in time for the county board hearing. The evidence must be submitted in writing to the State Board and all parties of record not less than 7 business days before the hearing. *NAC 361.739.*

If there was no hearing at the County Board and jurisdiction has been accepted by the State Board, then evidence may be submitted as if the case were a direct appeal. *NAC 361.735; NAC 361.737.*

Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no alternative briefing schedule listed and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;
Response brief is due 10 days before hearing;
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates.**

To calculate due dates, use the first day of hearings listed for a stacked agenda. You may fax your document to the State Board, at (775) 684-2020 or email to: anita.moore@tax.state.nv.us

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

Briefs, memorandum or other written explanation are not considered new evidence. However, a party "must not include in or attach to his brief, memorandum or other written explanation an exhibit, paper, report or other documentary evidence that is included in the record

submitted to the State Board." Also, a party is not required to submit a brief. *NAC 361.703.*

What happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order and length of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation of not more than 15 minutes by the petitioner; a presentation of not more than 15 minutes by the respondent, followed by a rebuttal by the petitioner of not more than 5 minutes. *NAC 361.741*

After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

Steps in a State Board of Equalization Appeal

Direct Appeals

Parties to the Appeal

The State Board of Equalization (State Board) has received an appeal regarding the value of the property listed on the hearing notice to which this information sheet is attached. The parties to the appeal are the Taxpayer and the County Assessor or the Department of Taxation

The attached hearing notice names the petitioner and the respondent to the appeal, as well as the date, time, and place of the hearing before the State Board.

(Department) listed on the hearing notice. The party who appealed is the petitioner and the other party is the respondent.

Building a record

In a direct appeal, the petitioner has the burden of proof. The State Board will limit its consideration to the issues and contentions set forth in the appeal petition. New issues, contentions and evidence beyond the scope of the petition may be considered by the

The petitioner has the burden of proof.

State Board if the new issues and evidence could not by due diligence have been discovered and presented in the appeal petition. New issues and evidence must be submitted in writing to the State Board and each party not less than 15 days before the hearing. *NAC 361.745.*

Relevant evidence may be admitted pursuant to the requirements of *NAC 361.737*. Exhibits may be submitted during the hearing, **however, it is recommended that all evidence be submitted at least 15 days in advance of the hearing to allow Board members the opportunity to review the material.** If exhibits are submitted at the hearing, bring 10 copies. *NAC 361.733 and 361.735.*

Briefs – Written Explanations

Briefs, memorandum or other written explanation may be submitted to the State Board according to the briefing schedule in the attached hearing notice. If there is no briefing schedule and the parties desire to submit a brief, the briefs or written explanations must be filed as follows:

**Petitioner's brief is due 20 days before hearing;
Response brief is due 10 days before hearing;
Reply brief is due 3 days after response brief.**

All documents must be received by the State Board in its offices **no later than 5 p.m. of the due dates. To calculate due dates, use the first day of hearings listed for a stacked agenda.** You may fax your document to the State Board, at (775) 684-2020 or email to: anita.moore@tax.state.nv.us

Briefs, memorandum or other written explanation are not considered new evidence. Also, a party is not required to submit a brief. *NAC 361.703.*

The petitioner is required to submit a copy of the Brief and Reply, if any, directly to the respondent no later than 5 p.m. of the due date and indicate such on the copy provided to the State Board. The Respondent is required to do the same.

What Happens at the Hearing?

A taxpayer may appear in person or by his authorized agent. A taxpayer is not required to appear but may rely on the record and any written explanation. If a party fails to appear, the State Board may proceed with the hearing. *NAC 361.708.* Make sure that the original notice of representation authorizing an agent to appear on your behalf has been sent to the State Board prior to the hearing. *NAC 361.7018.*

The petitioner has the burden of proof. The order of presentations will ordinarily be a brief orientation by the county assessor or Department; then a presentation first by the petitioner; then the respondent, and any intervenors; followed by a rebuttal by the petitioner and the respondent. *NAC 361.735.*

After the Hearing

A party may obtain a copy of the transcript of the hearing from the reporter provided by the State Board at the party's expense. *NAC 361.731.*

You may expect to receive a copy of the written decision within 60 days after the hearing. *NAC 361.747.*

You may review the permanent regulations for practice and procedure before the State Board on the internet at <http://leg.state.nv.us/NAC>, then scroll to Chapter 361, beginning at 361.682.

Taxpayer Petition for Appeal from

the Decision of the County Board of Equalization

Submit this Petition Form by fax, hand delivery or postmarked by 5:00 p.m., March 10, 2014 to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

STEP 1. List the complete name of the Property Owner and contact information, as applicable.

Name of Property Owner (Please print or type)

Contact Person who will receive all correspondence if no agent assigned, generally employee of company or relative of Property Owner.

dba Business Name (If applicable such as Company, LLC, Partnership, Corporation, etc.)

Mailing Address

Mailing Address (If different from Petitioner address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

STEP 2. List the following information about the property being appealed. If multiple parcels are the subject of the appeal and have the same issues, list each parcel number separately on an attached sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

APN or Parcel Identifier:

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Tax Year(s) Being Appealed: Physical Address of Property:

If more than one tax year is being appealed, list each year separately, such as 2014-2015.

Check the description(s) which best fits your property:

Part a):

Secured Roll ☐ Unsecured Roll ☐ Supplemental Roll ☐

Part b):

Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property ☐Residential Property ☐ Commercial Property ☐ Industrial Property ☐Multi-Family Residential Property ☐ Personal Property ☐ Agricultural Property ☐

(i.e. Equipment, furniture & fixtures)

STEP 3. Describe the case information from the county board of equalization.

County in which the appeal was heard County Case Number Date Heard by County

If the appeal was not heard by the County Board of Equalization, tell us why.

STEP 4. Describe the taxable and assessed values being appealed.

Property Type	Assessor		County Board Did the county board change the assessor's value? Y___ N___		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value	Taxable Value	Assessed value
Land						
Buildings						
Personal Property						
Total						

STEP 5. Describe the reason for the appeal (Check all that apply):

- a) ☐ NRS 361.360(1); NRS 361.400(2): Aggrieved at the action of the County Board; overvaluation of property.
b) ☐ NRS 361.360(1); NRS 361.400(2): Failure of County Board to equalize; undervaluation or nonassessment of other property.
c) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment.
d) ☐ NRS 361A.273(2): Determination that agricultural property has been converted to a higher use; valuations for deferred tax years.
e) ☐ NRS 361.360(1); NAC 361.747(2)(c): The property was denied an exemption that is allowed by law. If so, describe the exemption.

f) ☐ Other reason, please describe.g) ☐ The property did not receive the appropriate tax abatement.

If you checked (g), YOU ARE FILLING OUT THE WRONG FORM. Call 775-684-2160 for help.

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." **NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.**

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

Name of Authorized Agent (Please print or type)

Contact Person (If different than Authorized Agent)

Mailing Address

Mailing Address (If different from Agent Address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature

Title

Date

STEP 7. Sign and date the appeal.

I (property owner) hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

Property Owner Name (Please print or type)

Title (Owner, officer, representative)

Property Owner Signature

Date

*Authorized Agent Signature, if applicable

Date

****If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Property Owner's signature has been completed. If the Property Owner is a corporation, limited partnership, or a limited liability company, the Property Owner's signature must be signed by an officer or authorized employee of the business entity.***

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020

Taxpayer Petition for Direct Appeal

Submit this Petition Form by fax, hand delivery or postmarked by 5:00 p.m., no later than the date due to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

STEP 1. Was this appeal submitted and/or heard by the County Board of Equalization? _____ **If yes, stop filling out this form, and use the "Appeal from the Decision of the County Board" form.**

STEP 2. List the complete name of the Property Owner and contact information, as applicable.

Name of Property Owner (Please print or type)

Contact Person who will receive all correspondence if no agent assigned, generally employee of company or relative of Property Owner.

dba Business Name (If applicable, such as Company, LLC, Partnership, Corporation, etc.)

Mailing Address

Mailing Address (If different from Petitioner address)

City State Zip Code

City State Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

STEP 3. List the following information about the property being appealed. If multiple parcels are the subject of the appeal and have the same issues, list each parcel number separately on an attached sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

APN or Parcel Identifier: _____

The Assessor's Parcel Number (APN) is assigned to real property. A parcel identifier (alpha/numeric) is generally assigned to personal property. The APN or parcel identifier may be found on either the Assessment Notice or the Tax Bill.

Tax Year(s) Being Appealed: _____ **Physical Address of Property:** _____

If more than one tax year is being appealed, list each year separately, such as 2013-2014.

Check the description(s) which best fits your property:

Part a):

Secured Roll ☐ Unsecured Roll ☐ Supplemental Roll ☐

Part b):

Vacant Land ☐ Mobile Home (Not on foundation) ☐ Mining Property ☐

Residential Property ☐ Commercial Property ☐ Industrial Property ☐

Multi-Family Residential Property ☐ Personal Property ☐ Agricultural Property ☐

(i.e. Equipment, furniture & fixtures)

STEP 4. Describe the reason for the appeal (Check all that apply):

If due date falls on a Saturday, Sunday or legal holiday, the appeal may be filed on the next business day.

a) ☐ NRS 361.360(1); NRS 361.400(2): Failure of County Board to equalize; undervaluation or nonassessment of other property. (Appeal must be received on or before March 10)

b) ☐ NRS 361.360(3): Real or personal property placed on unsecured tax roll after December 15; appeal could not be heard by County Board of equalization. (Appeal must be received on or before May 15)

c) ☐ NRS 361.403: Undervaluation, overvaluation or nonassessment of property by Nevada Tax Commission. (Appeal must be received on or before January 15)

d) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment. (Appeal must be received on or before March 10)

e) ☐ NRS 361A.273(2): Determination that agricultural property has been converted to a higher use; valuations for deferred tax years; Notice of conversion from assessor received after December 16 and before July 1. (Appeal must be received on or before July 15)

f) ☐ NRS 362.135: Net Proceeds of Minerals Tax certification. (Appeal must be filed within 30 days after certification is sent to taxpayer [usually about May 20])

g) ☐ Other reason, please describe. _____

h) ☐ The property did not receive the appropriate tax abatement.

If you checked (h), YOU ARE FILLING OUT THE WRONG FORM. Call 775-684-2160 for help.

STEP 5. Describe the taxable and assessed values being appealed.

Property Type	Assessor / Department		Property Owner: <i>What is the value you seek? Write N/A on each line for values which are not being appealed.</i>	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property				
Unitary Value (centrally-assessed properties)				
Net proceeds of minerals				
Total				

STEP 6. Agent Authorization. Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner in proceedings before the State Board. If you do not have an agent now, but wish to appoint one later, you must file with the State Board a separate Agent Authorization form at the time you appoint the agent. Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." ***NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.***

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier: _____

I further authorize the agent listed below to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Authorized Agent Contact Information:

Name of Authorized Agent (Please print or type)			Contact Person (If different than Authorized Agent)		
Mailing Address			Mailing Address (If different from Agent Address)		
City	State	Zip Code	City	State	Zip Code
Daytime Telephone Number (With area code) Fax Number (If avail.)			Daytime Telephone Number (With area code) Fax Number (If avail.)		
E-mail address (If available)			E-mail address (If available)		

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature	Title	Date
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STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true. If Step 6 above is completed, my signature confirms appointment of the agent listed in Step 6.

Property Owner Name (Please print or type)	Title (Owner, officer, representative)
Property Owner Signature	Date
*Authorized Agent Signature, if applicable	Date

**If the petition is signed by an authorized agent only, ensure that a separate Agent Authorization Form with Property Owner's signature has been completed. If the Petitioner is a corporation, limited partnership, or a limited liability company, the Property Owner signature must be signed by an officer or authorized employee of the business entity.*

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party, or authorized agent of the party, submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.

Assessor or Department Petition for Appeal

This form is for Assessor or Department Use Only. Property Owners must not use this form.

Submit this Petition Form to:
 Nevada State Board of Equalization
 c/o Nevada Department of Taxation
 1550 College Parkway, Suite 115
 Carson City, NV 89706

STEP 1. Please provide your contact information:

Name of Assessor or Department (Petitioner) (Please print/type)

Contact Person (If different than Petitioner name) (Please print/type)

Mailing Address

City

State

Zip Code

Daytime Telephone Number (With area code)

Fax Number (If avail.)

E-mail address (If available)

E-mail address of Contact Person (If available)

STEP 2. List the complete name of the Property Owner who will be the respondent in this appeal and contact information, as applicable.

Name of Property Owner (Respondent) (Please print/type)

Contact Person who will receive all correspondence if no agent assigned, generally employee of company or relative of Property Owner.

dba Business Name (If applicable such as Company, LLC, Partnership, Corporation, etc.)

Mailing Address

Mailing Address (If different from Respondent address)

City

State

Zip Code

City

State

Zip Code

Daytime Telephone Number (With area code) Fax Number (If avail.)

Daytime Telephone Number (With area code) Fax Number (If avail.)

E-mail address (If available)

E-mail address (If available)

STEP 3. List the following information about the property being appealed. If multiple parcels are the subject of the appeal and have the same issues, list each parcel number separately on an attached sheet. If multiple parcels are being appealed and do not have the same issues, fill out a separate appeal form for each parcel.

APN or Parcel Identifier: _____

Tax Year(s) Being Appealed: _____ Physical Address of Property: _____

If more than one tax year is being appealed, list each year separately, such as 2014-2015.

Check the description(s) which best fits your property:

Part a):

Secured Roll ☐Unsecured Roll ☐Supplemental Roll ☐Centrally-assessed Roll ☐

Part b):

Vacant Land ☐Multi-family Residential Property ☐Commercial Property ☐Industrial Property ☐Residential property ☐Personal Property ☐Mobile Home (not on foundation) ☐Agricultural Property ☐Net Proceeds of Minerals ☐Mining Property ☐Centrally-assessed Utilities ☐Construction work in progress ☐

STEP 4. Describe the type of appeal (Check all that apply):

Appeal from county board decision ☐ or Direct appeal ☐

a) ☐ NRS 361.360 (1): Aggrieved at the action of the County Board in equalizing or failing to equalize.

b) ☐ NRS 361.395(1): Request for equalization of neighborhood or market area.

c) ☐ NRS 361.403: Centrally assessed property.

d) ☐ NRS 361.769 (3)(b): Property escaping taxation.

e) ☐ NRS 361A.240(2)(b): Under-or-over valuation of open-space use assessment.

f) ☐ NRS 362.135: Net Proceeds of Minerals Tax certification.

Are you requesting value be removed from the roll? _____ If yes, why? _____

STEP 5. Describe the case information from the county board of equalization, if applicable.

County in which the appeal was heard _____ County Case Number _____

Date Heard by County _____

STEP 6. Describe the taxable and assessed values being appealed.

Property Type	Assessor		County Board Did the county board change the assessor's value? Y ___ N ___		Petitioner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value	Taxable Value	Assessed value
Land						
Buildings						
Personal Property						
Total						

STEP 7. Sign and date the appeal.

I hereby petition the State Board of Equalization to hear my appeal. I have read the petition and believe the contents to be true.

Representative of Assessor or Department Name (Print or type)

Title

Signature

Date

If you choose to submit additional documents, each document must be on 8-1/2" x 11" white paper and must be legibly written, printed or typewritten on one side of the paper only. Each document must be signed by the party submitting it and must include the current mailing address and telephone number of the submitter, per NAC 361.721.

If you have questions about this form or the appeal process, please call: (775) 684-2160. Fax (775) 684-2020.

Nevada State Board of Equalization

Agent Authorization Form

Return this Agent Authorization Form to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

If you have already completed Step 6 of the Petition for Appeal (including Property Owner signature), you do not need to complete this form.

I hereby authorize the agent whose name and contact information appears below to appear before the Nevada State Board of Equalization (State Board) to contest the value and/or exemption established for (Please check one):

- 1) ☐ All the properties owned by the Property Owner in Nevada;
2) ☐ All the properties owned by the Property Owner in _____ County, Nevada; or
3) ☐ Authorization is limited to the following properties:

APN or Parcel Identifier Number: _____

The Property Owner's agent is authorized to file petitions during the _____ calendar year; receive all notices and decision letters related thereto; and represent the Property Owner in all related hearings and matters before the Nevada State Board of Equalization.

Property Owner Name (Please print or type)

Title (Owner, officer, representative)

dba Business Name (If applicable such as Company, LLC, Partnership, Corporation, etc.)

*Property Owner Signature

Date

**If the Property Owner is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.*

Authorized Agent Contact Information:

Name of Authorized Agent (Please print or type)

Contact Person (If different than Authorized Agent) (Please print)

Mailing Address

Mailing Address (If different from Agent Address)

City State Zip Code
() ()

City State Zip Code
() ()

Daytime Telephone Number, Fax Number (If available)

Daytime Telephone Number, Fax Number (If available)

E-mail address (If available)

E-mail address (If available)

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature

Title

Date

Pursuant to NAC 361.7018, Notice of representation by authorized agent states in part "The State Board will accept a notice filed by facsimile transmission, but the original document must be filed with the State Board before the commencement of the hearing." NRS 361.362 requires written authorization be provided within 48 hours after the last day allowed for filing the appeal.

Petition Withdrawal Form
**Request to Withdraw Petition for Appeal before the State Board
of Equalization**

I hereby withdraw my Petition for Appeal from consideration by the State Board of Equalization.

Case Number(s) _____

and/or

APN Numbers(s) _____

Please print name of Property Owner, Contact Person or Authorized Representative

Signature

Date

Submit this Petition Withdrawal Form by fax, hand delivery or mail to:

Nevada State Board of Equalization
c/o Nevada Department of Taxation
1550 E College Parkway, Suite 115
Carson City, NV 89706

Fax (775) 684-2020.

Note: You will receive a letter confirming your request.

**If you have questions about this form or the appeal process, please call:
(775) 684-2160.**

Statutes, Regulations

STATUTES AND REGULATIONS

The following internet links on the State of Nevada Legislative website (<http://leg.state.nv.us>) are provided to the statutes and regulations governing Administrative Procedures, Appeals, Open Meeting Laws, and Property Taxes.

Nevada Revised Statutes (NRS)

CHAPTER 233B - NEVADA ADMINISTRATIVE PROCEDURE ACT

<http://leg.state.nv.us/NRS/NRS-233B.html>

CHAPTER 241 - MEETINGS OF STATE AND LOCAL AGENCIES

<http://leg.state.nv.us/NRS/NRS-241.html>

CHAPTER 361 - PROPERTY TAX

<http://leg.state.nv.us/NRS/NRS-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

<http://leg.state.nv.us/NRS/NRS-361A.html>

Nevada Administrative Code (NAC)

CHAPTER 361 - PROPERTY TAX

<http://leg.state.nv.us/NAC/NAC-361.html>

CHAPTER 361A - TAXES ON AGRICULTURAL REAL PROPERTY AND OPEN SPACE

<http://leg.state.nv.us/NAC/NAC-361A.html>

Regulations which have been adopted and are effective, but have not yet been codified may be found on the Register of Administrative Regulations. They include:

Repeal of NAC 361.042 and NAC 361.062

<http://leg.state.nv.us/Register/2012Register/R110-12A.pdf>

Amendments to NAC 361.1127, Fixtures, and new regulations regarding trade fixtures

<http://leg.state.nv.us/Register/2012Register/R068-12A.pdf>